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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re
LEHMAN BROTHERS HOLDINGS INC., et al.,
Debtors.

Chapter 11
Case No. 08-13555 (JMP)
(Jointly Administered)

**RESPONSE OF DEUTSCHE BANK AG TO TWO HUNDRED NINETY-NINTH
OMNIBUS CLAIM OBJECTION WITH RESPECT TO CLAIM NO. 26969**

Deutsche Bank AG (“DB”), through its undersigned counsel, hereby responds to the Plan Administrator’s Two Hundred Ninety-Ninth Omnibus Objection to Claims (No Liability Claims) (the “Objection”) to the extent the Objection seeks to disallow in part Claim No. 26969 (the “Claim”), filed by DB against Lehman Brothers Special Financing Inc. (“LBSF”) in this case.

1. The Claim includes a claim for the amount of \$237,992 (the “Transfers Claim”) based on funds transferred to LBSF in error prepetition (the “Transfers”). This claim was based on DB’s records and reflects DB’s best information at the time the Claim was filed.

2. In the Objection (Exhibit A, item 7), the Plan Administrator objects to the Transfers Claim based on the assertion that the subject funds were transferred to Lehman Brothers Inc. and Lehman Brothers International (Europe). The Plan Administrator has not provided any documentary evidence in support of the Objection.

3. Since receiving the Objection, DB has reviewed its records in an attempt to clarify the entity or entities that received the Transfers. DB has not discovered evidence among its records that confirms the assertions underlying the Objection.

4. DB respectfully submits that (i) the Claim was duly filed and thus constitutes prima facie evidence of the validity of the claims therein, including the Transfers Claim, and (ii) the Objection is insufficiently detailed to constitute “evidence” that, if believed, would refute the essential allegations underlying the Transfer Claim, thereby shifting the burden of proof back to DB. *See, e.g., In re DJK Residential LLC*, 416 B.R. 100, 104 (Bankr. S.D.N.Y. 2009).

5. DB is willing to engage in a detailed discussion with the Plan Administrator about the Transfers, in the expectation of clarifying the underlying facts and thus resolving the Objection informally. At this time, however, DB files this response in order to preserve the Transfers Claim in the absence of concrete evidence to the contrary.

6. For the foregoing reasons, DB respectfully requests that this Court overrule the Objection and grant such other and further relief as this Court may deem just and proper.

Dated: July 16, 2012
New York, New York

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